



tarcOPROPERTIES

January 5, 2010

Clerk of the United States Bankruptcy Court for the Southern District of New York
One Bowling Green
New York, NY 10004

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, NY 10111

RE: Liquidation of Bernard L. Madoff Investment Securities LLC, Bankruptcy
Case No. 08-1789 (BRL)

To whom it my concern,

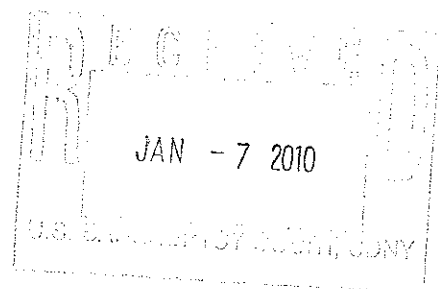
My name is Todd Ruderman, Trustee for Ruderman Children's Irrev Trust f/b/o Sharon Shapiro. I was an investor in Spectrum Equities, which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in Spectrum Equities. On 12/8/2009 I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Best regards,

Todd Ruderman
Trustee
Ruderman Children's Irrev Trust f/b/o Sharon Shapiro



Cc: Kelly K. Pierce (Ross & Orenstein LLC)





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Attn: Claims Department
45 Rockefeller Plaza
New York, NY 10111

RE: Liquidation of Bernard L. Madoff Investment Securities LLC, Bankruptcy
Case No. 08-1789 (BRL)

To whom it my concern,

My name is Todd Ruderman, Trustee for Ruderman Children's Irrev Trust f/b/o Jay Ruderman. I was an investor in Spectrum Equities, which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in Spectrum Equities. On 12/8/2009 I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Best regards,

Todd Ruderman
Trustee
Ruderman Children's Irrev Trust f/b/o Jay Ruderman

Cc: Kelly K. Pierce (Ross & Orenstein LLC)





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Attn: Claims Department
45 Rockefeller Plaza
New York, NY 10111

RE: Liquidation of Bernard L. Madoff Investment Securities LLC, Bankruptcy
Case No. 08-1789 (BRL)

To whom it my concern,

My name is Todd Ruderman, Trustee for Ruderman Children's Irrev Trust f/b/o Todd Ruderman. I was an investor in Spectrum Equities, which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in Spectrum Equities. On 12/8/2009 I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Best regards,

Todd Ruderman
Trustee
Ruderman Children's Irrev Trust f/b/o Todd Ruderman

Cc: Kelly K. Pierce (Ross & Orenstein LLC)





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Attn: Claims Department
45 Rockefeller Plaza
New York, NY 10111

RE: Liquidation of Bernard L. Madoff Investment Securities LLC, Bankruptcy
Case No. 08-1789 (BRL)

To whom it my concern,

My name is Todd Ruderman, Trustee for Marcia Ruderman 2005 Trust. I was an investor in Rye Broad Market Prime Fund, which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in Rye Broad Market Prime Fund. On 12/8/2009 I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Best regards,

Todd Ruderman
Trustee
Marcia Ruderman 2005 Trust

Cc: Kelly K. Pierce (Ross & Orenstein LLC)

